

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 28-950314 CSET**

**CONTROLLED SUBSTANCE EXCISE TAX  
FOR TAX PERIODS: 1995**

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**ISSUE**

**1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION**

**Authority:** IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

**STATEMENT OF FACTS**

Taxpayer was arrested for possession and distribution of cocaine. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on April 27, 1995 in a base tax amount of \$1,012.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held on March 16, 2000. Further facts will be provided as necessary.

## **Controlled Substance Excise Tax-Imposition**

### **Discussion**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession and delivery of cocaine in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report and Indiana State Police Laboratory report indicate that Taxpayer was in possession of marijuana. Taxpayer did not dispute the imposition or the amount of the tax.

### **Finding**

Taxpayer's protest is denied.